**THE RELIGIOUS SOCIETY OF FRIENDS**

**EAST SCOTLAND AREA MEETING**

**TRUSTEES’ ANNUAL REPORT AND ACCOUNTS**

**Year ended 31 December 2018**

**CHARITY SC020698**

**RELIGIOUS SOCIETY OF FRIENDS (QUAKERS)**

EAST SCOTLAND AREA MEETING

**Scottish Charity Number SC020698**

**Trustees Annual Report and Accounts: 1 January 2018 to 31 December 2018**

**Trustees:**

 Pam Apted Assistant Clerk of Area Meeting

 Philip Bryers Treasurer

 Maureen Lambie

 Pamala McDougall Released from service, November 2018

 Richard Raggett Assistant treasurer. Serving from January 2019

 Marion Sharkey

Leslie Stevenson Clerk of Trustees

 Robin Waterston Clerk of Area Meeting

These are the Trustees serving at the date on which this annual report and accounts were approved.

**Principal Address:** Pam Apted

Assistant Clerk (Correspondence)

1 Pearse Street,

Brechin,

Angus DD9 6JR

**Bankers:** CAF Bank Ltd

 25 Kings Hill Avenue,

 West Malling

 Kent ME19 4JQ

**Independent Examiner:** Phil Duncan,

5 James Bell Wynd, Monifieth, DD5 4NE

1. **The Organisation of the Area Meeting**

East Scotland Area Meeting of the Religious Society of Friends (Quakers) is an unincorporated association.

The governing document was approved at an Area Meeting on 16 May 2009 and duly signed by the Joint Clerks. It is based on “Quaker Faith and Practice”, the Book of Christian Discipline of the Religious Society of Friends (Quakers) in Britain.

Trustees have been appointed in accordance with the provisions of the governing document which provides for the Trustees to be drawn from the Clerks, Treasurer, Conveners of Elders and Overseers (where possible) and for representation from each Local Meeting.

East Scotland Area Meeting is a constituent part of Britain Yearly Meeting (BYM) of The Religious Society of Friends, which is the governing body of the Society in Britain. The Area Meeting is the basic business unit of the Society and within it are Local Meetings. We appoint a representative to serve on Meeting for Sufferings, the standing representative body of BYM.

1. **The Objects of the Area Meeting**

The object of East Scotland Area Meeting, as stated in its Governing Document, is “the furtherance of the general religious and charitable purposes of the Religious Society of Friends (Quakers) in Britain in the area of East Scotland Area Meeting and beyond, as laid down in the Book of Christian Discipline of the Religious Society of Friends (Quakers) in Britain”.

Within East Scotland Area Meeting income and property are used, as stated in the Governing Document, “to further the Area Meeting’s object by work such as:

1. Strengthening the life and witness of Quaker meetings in the area of East Scotland Area Meeting and beyond;
2. Spreading the message of Quakers and interpreting and developing the thought and practice of the Religious Society;
3. Undertaking Quaker service for the relief of suffering at home and abroad;
4. Funding the concerns that Quaker meetings in the area of East Scotland Area Meeting or beyond have adopted or agreed to support;
5. Providing for the pastoral care of individual members and attenders including assistance to those in need and for education;
6. Maintaining and developing Quaker meeting houses as places for public worship and from which to carry our witness into the world;
7. Administering and maintaining the organisation of East Scotland Area Meeting and contributing to the support of General Meeting for Scotland and of Britain Yearly Meeting.”

The objects of the Area Meeting deliver public benefit, by virtue of their grounding in the provision of public worship.

1. **Achievements and performance**

**Area Meeting:**

Membership at the beginning of the year was 88. By the end of 2018 this figure had fallen to 85, with 3 new members, 2 members transferring to another part of Britain, 1 death, and 2 resignations. We lost contact with one member.

 Four business meetings were held during the year for the appointment of office bearers and the conduct of other business.  These included discussion sessions on themes of relevance to our lives as members of the Society of Friends. Topics have included:

•         ‘Vibrancy in meetings’ – an account of the pilot project run by BYM and Woodbrooke (the Quaker study centre in Birmingham).

•         Mental health issues, a presentation by the mental health development officer for the Retreat, York Benevolent Fund. (The Retreat is a Quaker project founded as a hospital in the 18th Century and now providing a range of services in the field of mental health)

•         Truth and integrity in the public sphere – a topic being addressed by Quakers across Britain.

•         ‘Quakers sharing experience’, a participatory workshop in which those present listened to one another as a means of enriching their religious lives.

Members were appointed during 2018 to attend the following Quaker events:

* Quaker Peace and Social Witness (QPSW) Spring conference
* Quaker Council for Christian and Interfaith Relations (QCCIR) conference
* Conference on ‘Mental health and young people’
* Children and young persons advocacy conference
* Conference for Quaker clerks
* QPSW Spring conference (in March 2019)
* Conference of Quaker treasurers (in March 2019)
* Junior Yearly Meeting (in April 2019)

We were represented throughout the year on:

* Britain Yearly Meeting’s Meeting for Sufferings.
* Quaker Life Representative Council
* Northern Friends Peace Board

Members of Area Meeting have attended meetings of General Meeting for Scotland.

*Tayside Quaker*, our newsletter, has been produced and distributed throughout the year.

We have become a supporting meeting for the Quaker Disability Equality Group (QDEG) and have remained as associate members of the Quaker Council for European Affairs (QCEA)

We have provided financial support to the Northern Friends Youth Events Trust to assist with the running of an annual Shindig event for young people.

The appointed Trustees met twice during the year to undertake their formal governance responsibilities for Area Meeting.

Funds available for bursary help to enable Friends and attenders to go to appropriate events (but not as appointed representatives) have been taken up as follows:

* ‘Patterns and examples’. An event took place in Edinburgh in February 2018 for Friends who hold posts of responsibility within Area and Local Quaker meetings. 11 members from East Scotland Area Meeting were assisted to attend with payment of their booking fees and travel expenses
* A friend was supported to attend, with a friend with disability, an artists’ retreat at the French Quaker Centre at Congenies, This activity was jointly funded with Dundee Friends Property Trust
* A day workshop in Perth on ‘Spirituality, scripture and conflict’
* Support to young people attending Shindig
* Assistance to a Friend attending Britain Yearly Meeting
* A conference for Quaker chaplains (for two Friends recently appointed as University chaplains)
* Quaker Voluntary Action (QVA) working gardening retreat

Bursaries normally cover 50% of the cost of participation, including travel.

**Dundee Local Quaker Meeting**:

Meeting for Worship was for many years held in the Meeting House at 7 Whitehall Crescent, Dundee. Because the meeting room on the second floor did not meet access requirements it was decided during 2018 to move to rented accommodation nearby. When the tenants of the ground floor space owned by Quakers gave their notice, this opened up the opportunity to renovate the ground floor and basement allowing the installation of a lift to all floors, and a return to the Meeting House once plans had been drawn up, funds raised, and building work completed. Weekly collections now go towards a building fund and an appeal has been launched. In the meantime the meeting had to leave its temporary location and another rented room was found in the Steeple Church in Dundee. Meeting for worship will move there in January 2019.

Attendance at meeting for worship varies between 10 – 24. There are no children attending regularly. Some meetings are held at the homes, or care homes, of members who are too frail to travel. Hunger lunches are held every Friday to raise funds for Quaker Peace and Social Witness and to provide fellowship for those who attend. Discussion groups meet monthly and cover a wide range of topics. A study group, *Becoming Friends*, meets monthly. There are weekly food collections for families in need and members help with packing and distribution. The Meeting is involved in supporting refugees in Dundee. The spiritual life of the meeting benefits from these activities and the hope is to return to worshiping in the Quaker Meeting House before the end of 2019.

**Perth Local Quaker Meeting:**

As well as occasional home Meetings, regular Meetings for Worship have continued to be held both on the second Sunday at the Subud Centre in Perth, and last Sunday of the month, when a growing children’s meeting has also been offered.  Four Local Business Meetings were held, and two East Scotland Area Meetings were hosted in the Subud; General Meeting for Scotland was hosted in Perth Library. Hiroshima Day was remembered by a walk between local Peace Poles on 5 Augustin Perth, with the support from PACT (Perth Action of Churches Together). In September, a valuable and therapeutic 'away day'*,* was held on the theme of "Getting to know each other".   A well-attended home viewing of *Pacifism under test (*a DVD from the Quaker Service Memorial Trust) was held including a shared lunch and a lively discussion.

**St Andrews Local Quaker Meeting:**

Worship:

Meeting for Worship was held every Sunday throughout the year as well as for 30 minutes during Thursday lunchtimes. Every 2 months a Meeting for Worship was held in the homes of Friends in Ceres for those in the area.

A children's Meeting was held every Sunday and the children joined the adult Meeting for the last 10 minutes. During Afterword,which allows for material other than ministry, the children spoke about what they had been doing. An all-age Meeting was held twice during the year and Meeting for Business was held every 2 months. Special collections were held each month for a range of local and international charities. The Meeting House makes space available to other organisations compatible with Quaker values.

Other Activities:

Throughout the year Elders and Overseers provided a programme of Members' talks with discussion as well as social gatherings for everyone, all of which were well supported. Friends also met with the local M.P. To hear about his work and to express any concerns they had. For 2 days in early November a Peace Stall was set up in the town centre to distribute white poppies in commemoration of all the victims of war. This was met with considerable interest. In June a one day spiritual retreat was held away from St. Andrews and this was well attended. The 2 Members appointed as honorary chaplains in the University chaplaincy team became involved in a number of chaplaincy events and initiatives during the year.

**Financial Review of 2018**

Area Meeting

Area Meeting recorded an excess of payments over receipts of £889.06, leaving a balance carried forward of £6,237.23.

Area Meeting received grants of £1,200.00 from the Francis Camfield Trust, and £500.00 from Dundee Friends Property Trust which facilitated Friends’ attendance at conferences and courses and made possible the provision of bursary assistance.

Collated accounts

Receipts from fundraising were £959.33, being the proceeds of weekly hunger lunches organised by a local meeting. Special collections and monies received ‘as agent’ (for transfer to Britain Yearly Meeting) amounted to £8333.86. Other receipts amounted to £38,535.22, of which £1,700.00 was grant income.

Receipts during the year exceeded payments by £5,205.88.

|  |  |  |  |
| --- | --- | --- | --- |
| **Balance of Reserves** |  |  |  |
|  |  |  |  |
|  | **2018 Total** |  | 2017 Total |
| Dundee LM | **9406.32** |  | 8666.03 |
| Perth LM | **3467.45** |  | 4791.81 |
| St Andrews LM | **18304.60** |  | 11625.62 |
| Area Meeting | **6237.23** |  | 7126.29 |
| Total | **37415.60** |  | 32209.75 |

Area Meeting Trustees monitor requirements and vary the levy on Local Meetings accordingly. They aim to keep reserves at a sufficient level to avoid cash flow problems. In practice this means keeping at least £2,000.00 in the current account at all times.

The general practice by Local Meetings is to determine the level of reserves they require to honour spending commitments, permit smooth cash flows at all times of the year, provide for future needs and cover unforeseen contingencies and risks. Thereafter, any surplus monies are donated to Britain Yearly Meeting to support Quaker work undertaken under its auspices.

A range of costs, including administration, hospitality and accommodation for informal gatherings, are kept low by the donation of services and facilities by members and attenders. No attempt is made to cost these.

The contribution paid annually to General Meeting for Scotland included the sum of £742.53 towards the cost of the Scottish Quaker Parliamentary Engagement Officer.

St Andrews Meeting House is owned by the Area Meeting but the financial upkeep is delegated to St Andrews Local Meeting.

Dundee Meeting House is owned by a separate Trust – Dundee Friends Property Trust (SC021138). Dundee Local Quaker Meeting does not have responsibility for the upkeep of the Meeting House.

There are no paid members of staff.

Signed on behalf of all Trustees



**INDEPENDENT EXAMINER’S REPORT ON THE ACCOUNTS TO THE TRUSTEES OF THE RELIGIOUS SOCIETY OF FRIENDS EAST SCOTLAND AREA MEETING**

**CHARITY NUMBER SC020698**

I report on the accounts of the charity for the period ended 31st December 2018.

RESPECTIVE RESPONSIBILITES OF TRUSTEES AND EXAMINER

The charity’s trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER’S STATEMENT

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER’S STATEMENT

In the course of my examination, no matter has come to my attention

* 1. which gives me reasonable cause to believe that in any material respect the requirements:
* To keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
* To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2009 Accounting regulations

 have not been met, or

* 1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **EAST SCOTLAND AREA MEETING** |  |  |  |  |
| **COLLATED ACCOUNTS for year 1 January 2018 - 31 December 2018** |  |  |  |
| **RECEIPTS AND PAYMENTS** |  |  |  |  |  |
|  |  | **Restricted** | **Unrestricted** | **2018 Total** |  | *2017 Total* |
| **Receipts:** |  |  |  |   |  |  |
|  Interest |  | 0.00 | 122.09 | 122.09 |  | *114* |
|  Rents |  | 0.00 | 8154.16 | 8154.16 |  | *7652* |
|  Fundraising |  | 959.33 | 0.00 | 959.33 |  | *0* |
|  Legacies |  | 0.00 | 500.00 | 500.00 |  | *6465* |
|  Grants received (Note 3) | 1200.00 | 500.00 | 1700.00 |  | *2450* |
|  Donations |  | 8333.86 | 27933.02 | 36266.88 |  | *30011* |
|  Other Material |  | 0.00 | 125.95 | 125.95 |  | *1125* |
| **TOTAL RECEIPTS** |  | **10493.19** | **37335.22** | **47828.41** |  | *47817* |
| **Payments:** |  |  |  |  |  |  |
|  Fundraising  |  | 959.33 | 0.00 | 959.33 |  | *0* |
|  Governance costs |  | 0.00 | 0.00 | 0.00 |  | *0* |
|  Publicity |  | 0.00 | 0.00 | 0.00 |  | *92* |
|  Administration |  | 0.00 | 633.47 | 633.47 |  | *1250* |
|  Charitable expenditure: |  |  |  |  |  |
|  Grants, Donations (Note 5) | 8333.86 | 13000.69 | 21334.55 |  | *13294* |
|  Other (Note 6) |  | 1200.00 | 18300.21 | 19500.21 |  | *34029* |
|  Other Material |  | 0.00 | 195.00 | 195.00 |  | *510* |
| **TOTAL PAYMENTS** |  | **10493.19** | **32129.37** | **42622.56** |  | *49175* |
|  |  |  |  |  |  |  |
| **Receipts - Payments** |  |  | **5205.85** | **5205.85** |  | *-1358* |
|  |  |  |  |  |  |  |
| **Balance on 01 01 18** |  | **32209.75** |  |  |  | *33568* |
| **Receipts - Payments** |  | **5205.85** |  |  |  | *-2946* |
| **Balance on 31 12 18** |  | **37415.60** |  |  |   | *32210* |
|  |  |  |  |  |  |  |
| **STATEMENT OF BALANCE on 31 December 2018** |  |  |  |  |
|  |  | **Restricted** | **Unrestricted** | **2018 Total** |  | *2017 Total* |
| **FIXED ASSETS** |  |  |  |  |  |  |
| Meeting House (Note 7) |  |  | **118000.00** |  | *118000* |
| **CURRENT ASSETS** |  |  |  |  |  |  |
| Cash |  | 0.00 | 125.91 | **125.91** |  | *38* |
| Bank | Dundee LM | 0.00 | 9302.26 | **9302.26** |  | *8666* |
|  | Perth LM | 0.00 | 3454.70 | **3454.70** |  | *4792* |
|  | St Andrews LM | 0.00 | 18295.50 | **18295.50** |  | *11588* |
|  | Area Meeting | 0.00 | 2232.88 | **2232.88** |  | *3123* |
| Shared Interest Account  | 0.00 | 4004.35 | **4004.35** |  | *4003* |
| Current Assets |  | 0.00 | 37415.60 | **37415.60** |  | *32210* |
|  |  |  |  |  |  |  |
| **Total Assets** |  |  |  | **155415.60** |  | *150210* |
|  |  |  |  |  |  |  |
| These finanical statements have been prepared in accordance with the Terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulation 2006. |
| They have been approved by all the Trustees and signed on their behalf |  |  |  |
|  |  |  |  |  |  |  |



|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **NOTES TO COLLATED ACCOUNTS** |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Note 1: Basis of Accounting** |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Preparation |  |  |  |  |  |  |
| These accounts have been prepared on the Receipts and Payments Basis. They consist of a summary of all monies received and paid via the bank and in cash during the financial year, along with a statement of balances. |
|  |  |  |  |  |  |  |
| Special Collections |  |  |  |  |  |  |
| During the year, each local meeting made several special collections for different charities. These funds were banked and the total collected paid over in full to the respective charity. Because the local meetings were simply collecting the money on behalf of donors and forwarding it to the nominated charity, this income and expenditure is not included in these accounts as part of actual income and expenditure of the East Scotland Area Meeting. Further details are given in note 4 |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Note 2: Nature and purpose of funds** |  |  |  |  |
|  |  |  |  |  |  |  |
| Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity.  |
| Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity received a grant or £1200 to send members and attenders to conferences. |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Note 3: Grants (Restricted and unrestricted)** |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  | Unrestricted Funds | Restricted Funds | **2018 Total** | 2017 Total |
| Camfield Trust |  | Area Meeting |  | 1200.00 | **1200.00** | 1200.00 |
| Dundee Friends Property Trust | Area Meeting | 500.00 |  | **500.00** | 1250.00 |
|  |  |  | 500.00 | 1200.00 | **1700.00** | 2450.00 |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Note 4: Special Collections** |  |  |  |  |  |
|  |  |  |  |  |  |  |
| During the year, each Local Meeting made special collections for specific named charities. The funds received were paid to the charity and are not included in actual receipts. For information purposes, the amounts collected were as follows: |
|  |  |  |  |  |  |  |
|  |  |  |  |  | **2018 Total** |  |
| Dundee LM |  | Special collections |  | **697.80** |  |
| Perth LM |  | Special collections |  | **366.26** |  |
| St Andrews LM  |  | Special collections |  | **7269.80** |  |
|  |  |  |  |  | **8333.86** |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Note 5: Charitable payments: Grants and donations** |  |  |  |  |
|  |  |  |  |  |  |  |
|  | Dundee | Perth  | St Andrews | Area Meeting | **2018 Total** | 2017 Total |
| Britain Yearly Meeting  | 6300.00 | 2500.00 | 0.00 | 0.00 | **8800.00** | 9300.00 |
| Scotland General Meeting |  |  | 1980.09 | **1980.09** | 2082.98 |
| Northern Friends Peace Board |  |  |  | 748.00 | **748.00** | 756.50 |
| Northern Friends Youth Events Trust |  |  |  | 457.60 | **457.60** | 364.90 |
| Other donations |  | 955.00 | 60.00 |  | **1015.00** | 790.00 |
| TOTAL | 6300.00 | 3455.00 | 60.00 | 3185.69 | **13000.69** | 13294.38 |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Note 6: Charitable payments: Other** |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  | Dundee | Perth | St Andrews | Area Meeting | **2018 Total** | 2017 Total |
| Literature/ publications | 492.65 | 124.17 | 287.11 | 173.47 | **1077.40** | 781.06 |
| Property expenses | 2984.39 |  | 5583.39 |  | **8567.78** | 26459.68 |
| Hire of rooms for meetings | 1900.00 |  | 426.00 | **2326.00** | 1900.00 |
| Subscriptions |  | 70.00 |  | 210.00 | **280.00** | 70.00 |
| Children's activities |  | 8.99 |  |  | **8.99** | 18.20 |
| Activities: Other |  | 400.00 |  |  | **400.00** | 189.14 |
| Outreach |  |  | 227.90 |  | **227.90** | 634.30 |
| Conferences and travel |  |  | 853.50 | 4679.03 | **5532.53** | 3053.43 |
| Miscellaneous | 943.95 |  | 135.66 |  | **1079.61** | 923.13 |
| TOTAL | 4420.99 | 2503.16 | 7087.56 | 5488.50 | **19500.21** | 34028.94 |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Note 7: Fixed assets** |  |  |  |  |  |
|  |  |  |  |  |  |  |
| £118000 is the value based on the purchase price of the Meeting House in 1995. The Trustees have neither devalued nor revalued this figure. They do not believe that a professional valuation is a reasonable use of charitable funds at this present time. |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Note 8: Movement of funds** |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Each Local Meeting pays a per capita levy to Area Meeting to cover Area Meeting activity and the per capita contribution to General Meeting for Scotland. In 2018 Area Meeting received £6625.00 |
|  |  |  |  |  |  |  |
|  |  |  |  |  | **2018 Total** | 2017 Total |
| Dundee LM |  |  |  |  | **2200.00** | 2175.00 |
| Perth LM |  |  |  |  | **1950.00** | 1950.00 |
| St Andrews LM |  |  |  |  | **2475.00** | 2475.00 |
|  |  |  |  |  | **6625.00** | 6600.00 |
|  |  |  |  |  |  |  |
| **Note 9: Gift Aid** |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Gift Aid is claimed by Area Meeting and distributed to Local Meetings based on their proportion of claim. Any interest is retained by Area Meeting. A sum of £5231.48 was received from HMRC which included £22.48 interest. Amounts disbursed to Local Meetings are included within their general donation receipts. |
|  |  |  |  |  |  |  |
|  |  |  |  |  | **2018 Total** | 2017 Total |
| Dundee LM |  |  |  |  | **1223.25** | 1093.50 |
| Perth LM |  |  |  |  | **845.00** | 783.75 |
| St Andrews LM |  |  |  |  | **3140.75** | 2559.48 |
| Area Meeting |  |  |  |  | **22.48** | 18.64 |
|  |  |  |  |  | **5209.00** | 4455.37 |

